



National State Auditors Association

September 22, 2006

Janice Mueller, State Auditor
Legislative Audit Bureau
State of Wisconsin

Dear Ms. Mueller:

We have reviewed the system of quality control of the State of Wisconsin, Legislative Audit Bureau (the bureau) in effect for the period September 1, 2005 through August 31, 2006. A system of quality control encompasses the bureau's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of conforming with government auditing standards. The design of the system and compliance with it are the responsibility of the bureau. Our responsibility is to express an opinion on the design of the system, and the bureau's compliance with the system based on our review.

We conducted our review in accordance with the policies and procedures for external peer reviews established by the National State Auditors Association (NSAA). In performing our review, we obtained an understanding of the bureau's system of quality control for engagements conducted in accordance with government auditing standards. In addition, we tested compliance with the bureau's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the bureau's policies and procedures on selected engagements. Because our review was based on selective tests, it would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it.

Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control of the State of Wisconsin, Legislative Audit Bureau in effect for the period September 1, 2005 through August 31, 2006 has been suitably designed and was complied with during the period to provide reasonable assurance of conforming with government auditing standards.

Team Leader
National State Auditors Association
External Peer Review Team

Concurring Reviewer
National State Auditors Association
External Peer Review Team